

Joint Subcommittee to Evaluate Tax Preferences

SOLICITATION FOR WRITTEN COMMENTS & NOTICE OF PUBLIC HEARINGS

The Joint Subcommittee to Evaluate Tax Preferences is soliciting public feedback regarding the following tax preferences:

- **Sales Tax Exemption for Nonprofit Organizations (§ 58.1-609.11)**
- **Income Tax Credit for Land Preservation (§ 58.1-510 et seq.)**

The Joint Subcommittee will review these tax preferences as part of its systematic review of all tax preferences in the Code of Virginia. After review, the Joint Subcommittee will recommend to continue, expand, modify, or eliminate the preference. To aid in its deliberations, the Joint Subcommittee would like to solicit feedback from interested members of the public. Submitting written or in-person comment as set forth in this notice will be the only opportunities for public comment on these preferences.

The Joint Subcommittee would prefer to receive written comment. Comments may be submitted to:

taxpreferences@dls.virginia.gov

Please indicate in the title of your email whether your comment is about the sales tax exemption or the income tax credit. If your comment concerns the sales tax exemption, please indicate whether or not your comments are being made on behalf of a nonprofit organization that is currently exempt from paying sales tax.

If you prefer to provide in-person comment, staff will be receiving public comments as follows¹:

- **Tuesday August 26, 2014 at 1:00 p.m.** in House Room D of the General Assembly Building --
Comments regarding the sales tax exemption for nonprofit organizations
- **Friday, September 26, 2014 at 1:00 p.m.** in House Room D of the General Assembly Building --
Comments regarding the land preservation income tax credit

Those persons wishing to speak may sign up at the public hearing no earlier than one hour prior to the start of the public hearing. Speakers will be taken in the order of registration. Depending on the number of speakers registered, speakers may be asked to limit their comments to three minutes or less. Speakers representing groups and organizations should consolidate remarks to reduce duplication.

¹ Members of the Joint Subcommittee may or may not be present at the public hearing; however, the hearing will not be a deliberative meeting of the Joint Subcommittee, and it will be directed by staff.